STATUTORY INSTRUMENTS

2025 No. 96 (C. 5)

EXCISE

The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Consequential Amendments and Modifications, Revocations, Savings and Transitional Arrangements) Regulations 2025

Made - - - -	*29th January 2025*
Coming into force - -	*1st February 2025*

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 120 of the Finance (No. 2) Act 2023(**a**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Consequential Amendments and Modifications, Revocations, Savings and Transitional Arrangements) Regulations 2025.

(2) These Regulations come into force on 1st February 2025.

(3) In these Regulations, "the Act" means the Finance (No. 2) Act 2023.

Appointed day

2. The day appointed for the coming into force of the following provisions of Part 2 of the Act, so far as not already in force, is 1st February 2025—

(a) section 74 (spoilt alcoholic products);

(b) sections 82 to 85 (approval requirement: producers, supplementary provision about approvals, exemption: production for personal consumption, and exemption: research and experiments);

(c) section 89 (penalties and forfeiture);

(d) sections 110 and 111 (removal of goods: application of section 95 of CEMA 1979 and drawback);

(e) Part 2 (approvals etc.) of Schedule 13 (alcohol duty: minor and consequential amendments).

Transitional arrangements - licences, approvals and registrations

3.—(1) Paragraph (2) applies to any person (P)—

(**a**) 2023 c. 30 ("the Act").

(a) who was licensed, approved or registered, as the case may be, under section 12, 15, 41A, 47, 54(2), 55(2), or 62(2) of the Alcoholic Liquor Duties Act 1979(**a**) (licence to manufacture spirits, distiller's warehouse, suspension of duty: registration of persons and premises, registration of producers of beer, wine: charge of excise duty, made-wine: charge of excise duty, and excise duty on cider) immediately before these regulations come into force, and

(b) who must be approved as a producer under section 82 of the Act (approval requirement: producers) when these regulations come into force.

(2) When these regulations come into force—

(a) P is to be treated as if they were approved under section 82 of the Act, and

(b) that approval is to be treated as containing the same terms, conditions and restrictions, where applicable, that applied to the licence, approval or registration described in paragraph (1)(a) as appropriate.

Savings - payment and returns

4.—(1) Paragraph (2) applies to any alcoholic product(**b**) in respect of which an excise duty point(**c**) occurs before these regulations come into force.

(2) Where this paragraph applies, the relevant payment and returns provisions continue to have effect in relation to that product.

(3) In paragraph (2), "the relevant payment and returns provisions" means, in the case of—

(a) beer, regulations 20 and 21 (time and method of payment and furnishing of returns) of the Beer Regulations 1993(**d**),

(b) cider, regulation 23 (furnishing of returns and payment of duty) of the Cider and Perry Regulations 1989(**e**), and

(c) wine and other fermented product, regulation 23 (furnishing of returns and payment of duty) of the Wine and Made-wine Regulations 1989(**f**).

Revocations

5. Subject to regulation 4, the order and regulations mentioned in Schedule 1 are revoked.

(**a**) 1979 c. 4 ("ALDA"). Section 12 was amended by sections 8(2)(a) and (6) and 114 of, and paragraph 3(3) of Schedule 5 and Part IV of Schedule 23 to, the Finance Act 1986 (c. 41), sections 9 and 132 of, and Part I of Schedule 19 to, the Finance Act 1990 (c. 29), Part 1(1) of Schedule 26 to the Finance Act 2006 (c. 25), and by S.I. 1979/241. Section 15 was amended by paragraph 14 of Part II of Schedule 8 to the Finance Act 1981 (c. 35), section 114 of, and paragraph 8 of Schedule 3 and Part I of Schedule 23 to, the Finance Act 1986, paragraph 18 of Schedule 4 and Part III of Schedule 26 to the Finance Act 1994 (c. 9), and Part 1(1) of Schedule 26 to the Finance Act 2006. Section 41A was inserted by section 7(2) of the Finance Act 1991 (c. 31), and amended by Part I of Schedule 18 to the Finance (No. 2) Act 1992 (c. 48) and paragraph 29 of Part II of Schedule 4 to the Finance Act 1994. Section 47 was amended by section 7(3) of the Finance Act 1991, paragraph 32 of Part II of Schedule 4 to the Finance Act 1994, and paragraph 25 of Schedule 41 to the Finance Act 2008 (c. 9). Section 54 was amended by section 114 of, and Part IV of Schedule 23 to, the Finance Act 1986, paragraph 34 of Part II of Schedule 4 to the Finance Act 1994, paragraph 25 of Schedule 41 to the Finance Act 2008, and section 113(1) of the Act. Section 55 was amended by section 114 of, and Part IV of Schedule 23 to, the Finance Act 1986, Part I(2) of Schedule 23 to the Finance Act 1993 (c. 34), paragraph 35 of Part II of Schedule 4 to the Finance Act 1994, paragraph 25 of Schedule 41 to the Finance Act 2008, and section 113(1) of the Act. Section 62 was amended by paragraph 40 of Part II of Schedule 4 to the Finance Act 1994, section 3 of the Finance Act 1997 (c. 16), section 5 of the Finance Act 2001 (c. 9), paragraph 25 of Schedule 41 to the Finance Act 2008, and section 113(1) of the Act. ALDA was repealed by section 113(1) of the Act, subject to the savings provisions in S.I. 2023/884.

(**b**) "Alcoholic product" is defined in section 44 (meaning of "alcoholic product") of the Act.

(**c**) "Excise duty point" is defined in section 49(2) (excise duty point and payment) of the Act.

(**d**) S.I. 1993/1228, to which there are amendments not relevant to these Regulations.

(**e**) S.I. 1989/1355; relevant amending instruments are S.I. 2006/1058, 2007/4, 2008/1885, 2010/593.

(**f**) S.I. 1989/1356; relevant amending instruments are S.I. 2006/1058, 2007/4, 2008/1885, 2010/593, 2023/884.

Consequential amendments and modifications

6. The provisions mentioned in Schedule 2 are amended or modified as described in that Schedule.

Jim Harra
Myrtle Lloyd

29th January 2025 Two of the Commissioners for His Majesty's Revenue and Customs

SCHEDULES

SCHEDULE 1

Regulation 5

Revocations

1. The Cider and Perry (Exemption from Registration) Order 1976(**a**).

2. The Cider and Perry Regulations 1989(**b**).

3. The Wine and Made-wine Regulations 1989(**c**).

4. The Spirits Regulations 1991(**d**).

5. The Beer Regulations 1993(**e**).

SCHEDULE 2

Regulation 6

Consequential amendments and modifications

The Excise Warehousing (Etc.) Regulations 1988

1.—(1) The Excise Warehousing (Etc.) Regulations 1988(**f**) are amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 2 (interpretation), in the definition of "occupier" omit ", and in the case of a distiller's warehouse means the distiller".

(3) In regulation 11 (receipt of goods into warehouse)—

(a) in paragraph (1) for "Subject to paragraph (6) below, when" substitute "When",

(b) omit paragraph (6), and

(c) in paragraph (7) for "(2), (3) or (6)" substitute "(2) or (3)".

(4) The amendments made by sub-paragraphs (2) and (3) apply to the Excise Warehousing (Etc.) Regulations 1988 as those regulations apply in Northern Ireland by virtue of regulation 100 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020(**g**).

The Excise Duties (Deferred Payment) Regulations 1992

2.—(1) The Excise Duties (Deferred Payment) Regulations 1992(**h**) are amended as follows.

(2) In regulation 2 (interpretation), for the definition of "made-wine" substitute—

(**a**) S.I. 1976/1206, amended by S.I. 1979/1218, 2023/884.
(**b**) S.I. 1989/1355, amended by S.I. 1996/2287, 1997/659, 2000/3213, 2006/1058, 2007/4, 2008/1885, 2010/593, 2023/884.
(**c**) S.I. 1989/1356, amended by S.I. 1996/2752, 1997/658, 2006/1058, 2007/4, 2008/1885, 2010/593, 2023/884.
(**d**) S.I. 1991/2564, amended by S.I. 2006/1058, 2013/1229, 2023/884.
(**e**) S.I. 1993/1228, amended by S.I. 1995/3059, 2000/3213, 2002/1265, 2006/1058, 2008/1885, 2010/593, 2023/884.
(**f**) S.I. 1988/809; relevant amending instruments are S.I. 1995/1046, 2010/593.
(**g**) S.I. 2020/1559, to which there are amendments not relevant to these Regulations.
(**h**) S.I. 1992/3152, amended by S.I. 2004/2065; there are other amending instruments but none is relevant.

""other fermented product(**a**)" includes composite goods containing other fermented product on which goods excise duty is chargeable;".

(3) In regulation 3(a) (application), for "made-wine" substitute "other fermented product".

The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992

3.—(1) The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992(**b**) is amended as follows.

(2) In article 2, for the definition of "warehouse" substitute—

""warehouse" means a warehouse within the meaning of section 1(1) of the Customs and Excise Management Act 1979(**c**), any premises in respect of which a person is approved under section 82 of the Finance (No. 2) Act 2023, or premises registered for the safe storage of tobacco products in accordance with regulations made under section 7(1)(b) of the Tobacco Products Duty Act 1979(**d**), and "removal from warehouse" is to be construed accordingly.".

The Travellers' Allowances Order 1994

4.—(1) The Travellers' Allowances Order 1994(**e**) is amended in accordance with sub-paragraph (2).

(2) In Schedule 1, before the Table, insert—

"1. Paragraphs 2 and 3 apply for the purposes of this Schedule and Schedule 2 (simplified calculation of excise duty (Great Britain)).

2. Wine is still if it is not sparkling.

3.—(1) Wine that is for the time being in a closed container is sparkling if—

(a) due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure;

(b) regardless of the pressure in the container, the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(2) Wine that is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine that has been removed from a closed container and that, before removal, fell within sub-paragraph (1)(a).".

The Excise Goods (Drawback) Regulations 1995

5.—(1) The Excise Goods (Drawback) Regulations 1995(**f**) are amended as follows.

(2) In regulation 5 (eligible goods)—

(a) in paragraph (5), for "Alcoholic liquors" substitute "Alcoholic products", and

(b) for paragraph (6) substitute—

(**a**) "Other fermented product" is defined in paragraph 12 (other fermented products) of Schedule 6 (categories of alcoholic products: interpretation) of the Act.
(**b**) S.I. 1992/3156, amended by S.I. 2007/5; there are other amending instruments but none is relevant.
(**c**) 1979 c. 2; the definition of "warehouse" in section 1(1) was amended by paragraph 1(b) of Schedule 2 to the Finance (No. 2) Act 1992 and paragraph 4(2)(o) of Part 2 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).
(**d**) 1979 c. 7; section 7(1)(b) was amended by section 15(5) of the Finance Act 2000 (c. 17).
(**e**) S.I. 1994/955; relevant amending instruments are S.I. 2008/3058, 2009/3172, 2020/1412.
(**f**) S.I. 1995/1046; relevant amending instruments are S.I. 2008/1885, 2009/1023.

"(6) In paragraph (5), "alcoholic products" means alcoholic products that are chargeable with excise duty under the Finance (No. 2) Act 2023.".

(3) In regulation 6 (eligible claimants), for paragraph (3) substitute—

"(3) Where a revenue trader is entitled to the repayment of alcohol duty under section 74 of the Finance (No. 2) Act 2023 (spoilt alcoholic products), that trader must make the claim for repayment in accordance with regulation 27 (claims for repayment of alcohol duty) of the Alcoholic Products (Excise Duty) Regulations 2023(**a**) and not in accordance with these Regulations.".

The Denatured Alcohol Regulations 2005

6.—(1) The Denatured Alcohol Regulations 2005(**b**) are amended in accordance with sub-paragraph (2).

(2) In regulation 10 (receipt of alcohol for denaturing)—

(a) in paragraph (1), after "excise warehouse" insert "or approved premises", and

(b) in paragraph (3) after "excise warehouse"—

(i) in the first place it occurs, insert "or approved premises",

(ii) in the second place it occurs, insert "or approved person", and

(iii) after paragraph (3) insert—

"(4) In this regulation, "approved premises" means any premises in respect of which an approved person is approved under section 82 (approval requirement: producers) of the Finance (No. 2) Act 2023.".

(3) The amendments made by sub-paragraph (2) apply to the Denatured Alcohol Regulations 2005 as those regulations apply in Northern Ireland by virtue of regulation 100 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.

The Duty Stamps Regulations 2006

7.—(1) The Duty Stamps Regulations 2006(**c**) are amended in accordance with sub-paragraphs (2) to (5).

(2) In regulation 3 (when a retail container must be stamped or must not be stamped)—

(a) in paragraph (2)(a) and (b), for "winery", in each place it occurs, substitute "approved premises", and

(b) for paragraph (7) substitute—

"(7) In this regulation, "approved premises" means any premises in respect of which a person is approved under section 82 (approval requirement: producers) of the Finance (No. 2) Act 2023.".

(3) In regulation 5(3) (conditions for obtaining type A stamps), for "the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979" substitute "a person approved under section 82 of the Finance (No. 2) Act 2023".

(4) In regulation 9(2)(e) (registration)—

(**a**) S.I. 2023/806, amended by S.I. 2024/1186.
(**b**) S.I. 2005/1524, to which there are amendments not relevant to these Regulations.
(**c**) S.I. 2006/202; relevant amending instruments are S.I. 2019/15, 2023/884.

(a) omit "distiller,", and

(b) for "manufacturer" substitute "producer".

(5) In regulation 10(4) (disqualification from being registered), for "the holder of an excise licence under section 54(2) or 55(2) of the Alcoholic Liquor Duties Act 1979" substitute "a person approved under section 82 of the Finance (No. 2) Act 2023".

(6) The amendments made by sub-paragraphs (2) to (5) apply to the Duty Stamps Regulations 2006 as those regulations apply in Northern Ireland by virtue of regulation 97 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.

The Scotch Whisky Regulations 2009

8.—(1) The Scotch Whisky Regulations 2009(**a**) are amended as follows.

(2) In regulation 4(1) (general interpretation), in the definition of "permitted place", after "the Excise Warehousing (Etc.) Regulations 1988" insert ", or any premises in respect of which a person is approved under section 82 of the Finance (No. 2) Act 2023".

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010

9.—(1) The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(**b**) are amended in accordance with sub-paragraphs (2) and (3).

(2) In regulation 3(1) (interpretation)—

(a) omit the definition of "ALDA 1979";

(b) in the definition of "authorised warehousekeeper"—

(i) in sub-paragraph (a)(ii), for "who is registered under section 41A or 47 of ALDA 1979" substitute "approved under section 82 (approval requirement: producers) of the F(No. 2)A 2023", and

(ii) omit sub-paragraphs (a)(iii) and (a)(iv);

(c) at the appropriate place insert—

""F(No. 2)A 2023" means the Finance (No. 2) Act 2023;";

(d) in the definition of "tax warehouse"—

(i) in sub-paragraph (a)(ii), for "registered under section 41A or 47 of ALDA 1979" substitute "in respect of which a person is approved under section 82 of the F(No.2)A 2023", and

(ii) omit sub-paragraphs (a)(iii) and (a)(iv).

(3) In regulation 62 (simplified procedure for certain movements of alcoholic products)—

(a) in paragraph (2), for "to (2E)" substitute "and (2B)";

(b) for paragraph (2A) substitute—

"(2A) Premises in respect of which—

(a) a producer is approved under section 82 of the F(No. 2)A 2023;

(b) a person (other than the producer of the products) who is treated under sections 43A to 43D of the Value Added Tax Act 1994(**c**) as a member of the same group as the producer—

(**a**) S.I. 2009/2890, to which there are amendments not relevant to these Regulations.
(**b**) S.I. 2010/593; relevant amending instruments are S.I. 2011/2225, 2012/2786, 2019/13, 2023/884, 2024/1262.
(**c**) 1994 c. 23. Section 43A was inserted by paragraph 2 of Schedule 2 to the Finance Act 1999 (c. 16) and amended by paragraph 1 of Schedule 18 to the Finance Act 2019 (c. 1). Section 43AZA was inserted by paragraph 2 of Schedule

(i) is approved as described in sub-paragraph (a) or paragraph (2B), or

(ii) is the authorised warehousekeeper.";

(c) for paragraph (2B) substitute—

"(2B) An excise warehouse(**a**) approved for the keeping and securing of alcoholic products.";

(d) omit paragraphs (2C) to (2E);

(e) in paragraph (3)(b), for "and, in the case of beer, its strength and" substitute ", strength,";

(f) in paragraph (3)(c)—

(i) for "(2E)" substitute "(2A)(b)", and

(ii) omit "or manufacturer";

(g) in paragraph (3)(e), for "a certificate of alcohol production in a form approved by the Commissioners" substitute "documentation showing the amount of alcohol produced by the producer in the previous year, or the reduced rate at which duty is chargeable on the product";

(h) in paragraph (4), for "manufacturer" substitute "producer";

(i) for paragraph (5) substitute—

"(5) In this regulation—

"alcohol" has the meaning given by section 45(5) (alcoholic strength) of the F(No. 2)A 2023;

"previous year" has the meaning given by section 54(4)(b) (small producer relief: discounted rates) of the F(No. 2)A 2023;

"producer" has the meaning given by section 69(7)(a) ("producer", "production premises", "group premises", etc) of the F(No. 2)A 2023;

"spirits" has the meaning given by paragraph 1 of Schedule 6 to the F(No. 2)A 2023.".

(4) The amendments made by sub-paragraphs (2) and (3) apply to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 as those regulations apply in Northern Ireland by virtue of regulation 2 of the Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020.

The Travellers' Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020

10.—(1) The Travellers' Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020(**b**) are amended as follows.

(2) For regulation 6 substitute—

"6. In the Schedule—

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18 to the Finance Act 2019. Section 43AA was inserted by section 20(1) of the Finance Act 2004 (c. 12) and amended by paragraph 6 of Schedule 18 to the Finance Act 2019. Section 43B was inserted by paragraph 2 of Schedule 2 to the Finance Act 1999 and amended by section 20(4) of the Finance Act 2004 and paragraph 7 of Schedule 18 to the Finance Act 2019. Section 43C was inserted by paragraph 2 of Schedule 2 to the Finance Act 1999 and amended by section 20(4) of the Finance Act 2004 and paragraph 8 of Schedule 18 to the Finance Act 2019. Section 43D was inserted by section 20(2) of the Finance Act 2004 and amended by paragraph 9 of Schedule 18 to the Finance Act 2019.

(**a**) "Excise warehouse" is defined in section 1(1) of the Customs and Excise Management Act 1979; the definition was amended by paragraph 4(2)(d) of Part 2 of Schedule 7 to the Taxation (Cross-border Trade) Act 2018 (c. 22).

(**b**) S.I. 2020/1619.

(a) before the table, insert—

"1. Paragraphs 2 and 3 apply for the purposes of this Schedule.

2. Wine is still if it is not sparkling.

3.—(1) Wine that is for the time being in a closed container is sparkling if—

(a) due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure;

(b) regardless of the pressure in the container, the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(2) Wine that is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine that has been removed from a closed container and that, before removal, fell within sub-paragraph (1)(a).";

(b) in the table, in the second column of the entry for "tobacco products", after "250 grams of smoking tobacco" insert "or 200 sticks of tobacco for heating".".

The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023

11.—(1) The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023(**a**) are amended as follows.

(2) Omit—

(a) regulation 3(1) (savings provisions),

(b) regulation 4 (consequential modifications - ALDA),

(c) regulation 5 (consequential modifications - CEMA),

(d) regulation 6 (consequential modifications - the Act),

(e) regulation 7 (consequential modifications - the Beer Regulations 1993),

(f) regulation 8 (consequential modifications - AP(ED)R 2023), and

(g) regulation 9 (transitional provisions - approvals).

(**a**) S.I. 2023/884.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force on 1st February 2025 all the provisions of Part 2 of the Finance (No. 2) Act 2023 (c. 30) ("F(No. 2)A 2023") that are not already in force by virtue of section 120 of the F(No. 2)A 2023 or the Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884).

Regulation 1 makes provision for citation, commencement and interpretation.

Regulation 2 provides for certain provisions of the F(No. 2)A 2023 to come into force (as described above in this note).

Regulation 3 makes transitional arrangements so that licences, approvals and registrations granted before these Regulations come into force automatically convert to valid approvals under these Regulations where necessary.

Regulation 4 makes savings in relation to payments and returns so that alcoholic products in respect of which a duty point arises before these Regulations come into force require payments and returns under the relevant provisions applicable to such products at the time of the excise duty point.

Regulation 5 revokes an order and various regulations set out in Schedule 1: specifically:

- The Cider and Perry (Exemption from Registration) Order 1976 (S.I. 1976/1206)
- The Cider and Perry Regulations 1989 (S.I. 1989/1355)
- The Wine and Made-wine Regulations 1989 (S.I. 1989/1356)
- The Spirits Regulations 1991 (S.I. 1991/2564)
- The Beer Regulations 1993 (S.I. 1993/1228)

Regulation 6 makes consequential amendments and modifications to various regulations and orders as set out in Schedule 2: specifically:

- The Excise Warehousing (Etc.) Regulations 1988 (S.I. 1988/809)
- The Excise Duties (Deferred Payment) Regulations 1992 (S.I. 1992/3152)
- The Customs and Excise (Personal Reliefs for Special Visitors) Order 1992 (S.I. 1992/3156)
- The Travellers' Allowances Order 1994 (S.I. 1994/955)
- The Excise Goods (Drawback) Regulations 1995 (S.I. 1995/1046)
- The Denatured Alcohol Regulations 2005 (S.I. 2005/1524)
- The Duty Stamps Regulations 2006 (S.I. 2006/202)
- The Scotch Whisky Regulations 2009 (S.I. 2009/2890)
- The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593)
- The Travellers' Allowances and Miscellaneous Provisions (Northern Ireland) (EU Exit) Regulations 2020 (S.I. 2020/1619)
- The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023

A Tax Information and Impact Note covering this instrument was published on 23rd March 2023 in relation to the alcohol duty reforms introduced by Part 2 of the Finance (No. 2) Act 2023 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

The following provisions of the Finance (No. 2) Act 2023 have been brought into force by appointed day regulations made before the date of these Regulations.

Provision	*Date of Commencement*	*S.I. No.*
Section 44	1st August 2023	2023/884
Section 45	1st August 2023	2023/884
Section 47	1st August 2023	2023/884
Section 48	1st August 2023	2023/884
Section 49	1st August 2023	2023/884
Section 50	1st August 2023	2023/884
Section 51 (remainder)	1st August 2023	2023/884
Section 52 (remainder)	1st August 2023	2023/884
Section 53	1st August 2023	2023/884
Section 54	1st August 2023	2023/884
Section 55 (remainder)	1st August 2023	2023/884
Section 56	1st August 2023	2023/884
Section 57	1st August 2023	2023/884
Section 58	1st August 2023	2023/884
Section 59	1st August 2023	2023/884
Section 60	1st August 2023	2023/884
Section 61	1st August 2023	2023/884
Section 62	1st August 2023	2023/884
Section 63	1st August 2023	2023/884
Section 64	1st August 2023	2023/884
Section 65	1st August 2023	2023/884
Section 66	1st August 2023	2023/884
Section 67	1st August 2023	2023/884
Section 68	1st August 2023	2023/884
Section 69	1st August 2023	2023/884
Section 70	1st August 2023	2023/884
Section 71	1st August 2023	2023/884

Section 72	1st August 2023	2023/884
Section 73	1st August 2023	2023/884
Section 75	1st August 2023	2023/884
Section 76	1st August 2023	2023/884
Section 77	1st August 2023	2023/884
Section 78	1st August 2023	2023/884
Section 79	1st August 2023	2023/884
Section 80 (remainder)	1st August 2023	2023/884
Section 81 (remainder)	1st August 2023	2023/884
Section 86	1st August 2023	2023/884
Section 87	1st August 2023	2023/884
Section 88 (remainder)	1st August 2023	2023/884
Section 89 (partially)	1st August 2023	2023/884
Section 90 (remainder)	1st August 2023	2023/884
Section 91 (remainder)	1st August 2023	2023/884
Section 92 (remainder)	1st August 2023	2023/884
Section 93	1st August 2023	2023/884
Section 94	1st August 2023	2023/884
Section 95	1st August 2023	2023/884
Section 96	1st August 2023	2023/884
Section 97	1st August 2023	2023/884
Section 98 (remainder)	1st August 2023	2023/884
Section 100 (remainder)	1st August 2023	2023/884
Section 101	1st August 2023	2023/884
Section 102 (remainder)	1st August 2023	2023/884
Section 103	1st August 2023	2023/884
Section 104	1st August 2023	2023/884
Section 105	1st August 2023	2023/884
Section 106	1st August 2023	2023/884
Section 107	1st August 2023	2023/884
Section 108	1st August 2023	2023/884
Section 109	1st August 2023	2023/884

Section 112	1st August 2023	2023/884
Section 113	1st August 2023	2023/884
Section 114	1st August 2023	2023/884
Section 115	1st August 2023	2023/884
Section 116	1st August 2023	2023/884
Schedule 6	1st August 2023	2023/884
Schedule 7	1st August 2023	2023/884
Schedule 8	1st August 2023	2023/884
Schedule 9	1st August 2023	2023/884
Schedule 10	1st August 2023	2023/884
Schedule 11	1st August 2023	2023/884
Schedule 12	1st August 2023	2023/884
Schedule 13, Part 1	1st August 2023	2023/884

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